

## General Assembly

## Raised Bill No. 6883

January Session, 2005

\*04300 JUD\*

Referred to Committee on Judiciary

Introduced by: (JUD)

## AN ACT CONCERNING SERVICE OF PROCESS ON THE STATE AND FEES AND EXPENSES RELATING TO THE EXECUTION OF TAX WARRANTS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. Section 52-64 of the general statutes is repealed and the
- 2 following is substituted in lieu thereof (*Effective October 1, 2005*):
- 3 Service of civil process in any civil action or proceeding
- 4 maintainable against or in any appeal authorized from the actions of,
- 5 or service of any foreign attachment or garnishment authorized
- 6 against, the state or against any institution, board, commission,
- 7 department or administrative tribunal thereof, or against any officer,
- 8 servant, agent or employee of the state or of any such institution,
- 9 board, commission, department or administrative tribunal, as such,
- 10 may be made by (1) leaving a true and attested copy of the process,
- 11 including the declaration or complaint, with the Attorney General or at
- 12 his office in Hartford, or (2) sending a true and attested copy of the
- 13 process, including the summons and complaint, by certified mail,
- 14 return receipt requested, to the institution, board, commission,
- 15 <u>department or administrative tribunal, or to the Attorney General.</u>

- Sec. 2. Section 12-162 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to the execution of tax warrants issued on or after July 2, 2003*):
  - (a) Any collector of taxes, in the execution of tax warrants, shall have the same authority as state marshals have in executing the duties of their office, and any constable or other officer authorized to serve any civil process may serve a warrant for the collection of any tax assessed, and the officer shall have the same authority as the collector concerning taxes committed to such officer for collection.
  - (b) Upon the nonpayment of any property tax when due, demand having been made therefor as prescribed by law for the collection of such tax, an alias tax warrant may be issued by the tax collector, which may be in the following form:

"To a state marshal of the County of ...., or any constable of the Town of .... Greeting: By authority of the state of Connecticut you are hereby commanded to collect forthwith from .... of .... the sum of .... dollars, the same being the amount of a tax with interest or penalty and charges which have accumulated thereon, which tax was levied by (insert name of town, city or municipality laying the tax) upon (insert the real estate, personal property, or both, as the case may be,) of said .... as of the .... day of ..... (In like manner insert the amount of any other property tax which may have been levied in any other year, including interest or penalty and charges which have accumulated thereon). In default of payment of said amount you are hereby commanded to levy for said tax or taxes, including interest, penalty and charges, hereinafter referred to as the amount due on such execution, upon any goods and chattels of such person and dispose of the same as the law directs, notwithstanding the provisions of subsection (j) of section 52-352b, and, after having satisfied the amount due on such execution, return the surplus, if any, to him; or you are to levy upon the real estate of such person and sell such real property pursuant to the provisions of section 12-157, to pay the amount due on such execution;

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or you shall make demand upon the main office of any banking institution indebted to such person, subject to the provisions of section 52-367a or 52-367b, as if judgment for the amount due on such execution had been entered, for that portion of any type of deposit to the credit of or property held for such person, not exceeding in total value the amount due on such execution; or you are to garnishee the wages due such person from any employer, in the same manner as if a wage execution therefor had been entered, in accordance with section 52-361a.

Dated at .... this .... day of .... A.D. 20.., Tax Collector."

(c) Any officer serving [such] an alias tax warrant pursuant to this section shall make return to the collector of such officer's actions thereon within ten days of the completion of such service and shall be entitled to collect from such person the fees allowed by law for serving executions issued by any court. [Notwithstanding the provisions of section 52-261, any] Any state marshal or constable, authorized as provided in this section, who executes such warrant and collects any delinquent municipal taxes as a result thereof shall receive, in addition to expenses otherwise allowed, [an amount equal to ten per cent] a percentage of the taxes collected pursuant to such warrant, calculated at the rate applicable for the levy of an execution as provided in section 52-261. The minimum fee for such service shall be [twenty] thirty dollars. Any officer unable to serve such warrant shall, within sixty days after the date of issuance, return such warrant to the collector and in writing state the reason it was not served.

This act shall take effect as follows and shall amend the following		
sections:		
Section 1	October 1, 2005	52-64
Sec. 2	from passage and applicable to the execution	12-162
	of tax warrants issued on or after July 2, 2003	

## Statement of Purpose:

To allow service of process on the state to be made by certified mail and to revise provisions concerning the fee that state marshals may receive for the service and execution of alias tax warrants.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]